

ILLINOIS DEPARTMENT OF REVENUE
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY82-7

Important changes have been made in the requirements for filing the Interstate Special Fuel Usage Return (IDR-280) beginning with the third quarter 1981 returns due October 31, 1981.

1. Included in this mailing are two new schedules which must be completed and attached to the IDR-280. Schedule "A" requires a listing of the miles traveled in each state. Schedule "B" is a listing of purchases of special fuel in Illinois. Please see the back of Schedule "B" for detailed instructions. Failure to properly complete and attach these schedules will result in an increase in your liability and/or a decrease in credits allowed.
2. New instruction #2 on the IDR-280 emphasizes that these returns apply only to special fuel used in commercial motor vehicles of THREE (3) AXLES OR MORE.
3. New instruction #3 requires rounding of Line 3, on the IDR-280 to two (2) decimal places effective for all quarters after July 1, 1981. Returns for all quarters prior to July 1, 1981 must still be rounded to one decimal place.
4. New instruction #5 has been altered to specify that on that on permanent leases (30 days or more) the LESSEE is responsible for obtaining a permit, displaying identification cards, reporting of mileage and paying tax. On temporary leases (29 days or less) the LESSOR is responsible for these items. (Exception: When a lessor regularly engages in the business of leasing commercial motor vehicles with fuel supplied by or paid for by the lessor, or for which the lessor makes rental or other charges calculated to include the cost of such fuel, that lessor shall be deemed a commercial motor carrier and must be obtained a permit whether it be a short term or long term lease.)

If you have any questions about the schedules or instructions, please call toll free 1-800-252-8972 or 641-2150 if in Cook County.

J. Thomas Johnson
Director of Revenue

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